



Office of Commissioner
Kerala Goods and Services Taxes Department,
Govt of Kerala, Thiruvananthapuram

No CT /14646/2017-C1

Dated 22nd Sept 2017

CIRCULAR No 13
Sub:- KVAT Act 2003- Works Contracts-Assessments – reg.

Government has set up the target of total revenue Rs 42000 crores which is 25% revenue growth this financial year. It is observed that the progress of the revenue work is slow. The Government have informed to take strategic actions to improve the revenue by identifying potential areas and completing the priority cases within the identified potential areas.

The Works contract is one of the important areas to be examined in detail. Random verification of assessment records relating to works contracts done in some of the districts revealed that the record keeping of the cases is very poor. The statutory forms, certificates and statements as prescribed in KVAT Act and Rules to prove the veracity of claims have not been adduced. In majority of cases scrutiny and assessment not attempted, wherever done in such cases turn over exemption is granted and assessments are completed by accepting the return figures without any corroborative evidence to establish exemptions. The officers are not sending pre assessment notices therefore the dealers are not filing statutory forms, the cases are going time bar and such things have been

going on. This could have resulted in huge revenue losses to the State exchequer.

Another thing noticed is that the scrutiny and assessment are pending and many cases are now time barred. As GST is implemented, it is important that all pending VAT assessment especially in Works Contracts should be completed in time bound manner to ensure that no case becomes time bar and tax due is collected in time.

In order to streamline the works the following instructions shall be meticulously followed -

A. Strategy

1. Completion of scrutiny and assessment of various years
2. Passing of modified orders on the basis of Appellate orders
3. Fresh disposal of remanded cases
4. Disposal of LAR cases

B. Action Plan

- a. Updation of Assessment files
- b. Submission of the following statutory forms/ certificates
 - i. Form No 20 H in the case of amount given to Sub Contractor
 - ii. Trading and profit and loss account
 - iii. Copy of labour contract or proof of SEZ in the case of zero rated works
 - iv. Form No 20 F , if availed TDS credit
 - v. From No 20 E, if paid amount to sub contractors without collecting TDS
 - vi. Summary statement of purchases
 - vii. Audited statement (Form No 13, 13 A)
 - viii. Closing stock inventory

- ix. Proof of payment of TDS if any
 - x. Income tax return and Tax audit report
 - xi. Annual returns
 - xii. Financial statements like manufacturing, trading, profit and loss account and balance sheet
 - xiii. Copies of works contract agreement
 - xiv. Form 43
 - xv. Form 10 C
- c. Other documents to be kept ready in files by the Assessing authorities are -
- i. Any other report of data mining, internal audit team, economic intelligence wing, CAG audit, O&M inspection
 - ii. Copies of appellate orders and orders passed on the basis of Appellate orders
 - iii. Replies filed in respect of Data mining cases, internal audit paras, CAG audit, Economic intelligence wing and O&M inspection notes

Organizing the works at the works contract units –

1. Analyse pending assessment files for the last 5 years and other files over and above five years, which can be taken up wherever the law permits, extensions granted, CAG audit cases etc
2. Identify top potential files and list out in a descending order
3. Divide these files among the staff and monthly complete the potential cases.
4. At the outset, all the staff shall ensure that all the available documents are kept systematically in the file as stated above.

5. Identify missing documents and statutory documents submission etc.
6. Take actions to get the statutory documents submitted in time bound manner
7. After collating all the required documents, do deep scrutiny and assessments
8. Send monthly report to the Head quarter. A separate proforma will be sent separately.
9. While doing assessment preference shall be given to cases falling in limitation period.
10. The dealers pending assessment for entire assessment year shall be done at a stretch without piecemeal assessment.
11. No undue adjournment to be given. More than two adjournments to be given with permission of Dy Commissioner based on genuine grounds only.
12. A separate register shall be kept for Appellate orders and follow up action has to be properly entered in it.
13. The completed assessment orders to be passed and served in time. The notices and orders to be uploaded in Peer review module.
14. Dy Commissioners shall assess and monitor submission of all statutory documents by the dealers in time. They shall report the same every week.
15. All supervisory officers shall give approval of the draft notices and orders only after thorough verification of the details.
16. All supervisory officers shall verify completed assessments cases exemption given based on the filing of statutory documents, tax rates and application.

SCRUTINY OF COMPOUNDED DEALERS IN WORKS CONTRACT

Sl No.	Nature of Defect	Result of Verification	Source of Verification
1	Eligibility for Compounding:		
1	Whether compounding application filed	Yes/No (If no proceed to scrutiny of non-compounded dealers)	KVATIS>Dealer Information >Online applications > Year>Compounding application.
2	Type of compounding application filed	Annual/Work wise (If work wise compounding opted verify list of non-compounded works if any and proceed to scrutiny of non-compounded dealers for such works)	KVATIS >Dealer Information >Online applications > Year >Compounding application >whether compounded for all works>Yes/No.
3	Whether Compounding application filed in time? <u>Annual Compounding:</u> On or before 30th April or such period extended. <u>Work wise Compounding:</u> Within 30 days of date of execution of agreement.	Yes/ No (If no proceed to scrutiny of non-compounded dealers)	1. KVATIS >Dealer Information >Online applications > Year >Compounding application >Date of filing. 2. Date of execution of Agreement filed.
4	Whether transfer of material is not in the form of goods	Yes/ No (If no proceed to scrutiny of non-compounded dealers- if sales proceed as per rule 10)	1. Nature of work declared in Returns. 2. Nature of work declared in Audit Report. 3. Nature of work as per Agreement and schedule filed.

5	<p>Whether contractor is having CST/import of goods for incorporation in works contract executing works contract in negative list</p> <p>(Applicable for new and old works w.e.f 01.04.2015)</p>	<p>Yes/No</p> <p>(If yes proceed to scrutiny of non-compounded dealers)</p>	<p><u>CST Details:</u></p> <p>1. KVATIS >Returns>Select return of the dealer>Dealer details> CST details.</p> <p>(Relying on CST data in return may not be correct since it shows the current position of CST of a dealer and does not reflect previous CST data of a dealer.</p> <p>(AND)</p> <p><u>Import Details:</u></p> <p>1. KVATIS>Returns>Select Return of the dealer>Check post transactions >Consignee>year.</p> <p>2. KVATIS>Returns>Select Return of the dealer>Parcel transactions>Period.</p> <p>3. KVATIS>Returns>Select Return of the dealer>Form 8FA>Period.</p>
II	Rate of Tax:		
1	Type of Awarder	<p>(a) Govt of Kerala, LSGD and KWA.</p> <p>(b) Other Awarders</p>	<p>1. Awarder details declared in Returns.</p> <p>2. Awarder details declared in Audit Report.</p> <p>3. Awarder details as per Agreement and schedule filed.</p>
2	<p>Whether dealer is having CST/import of goods for incorporation in works contract.</p>	<p>Yes/No</p>	<p><u>CST Details:</u></p> <p>1. KVATIS >Returns>Select return of the dealer>Dealer details> CST details.</p> <p>(Relying on CST data in return may not be correct since it shows the current position of CST of a dealer and does not reflect previous CST data of a dealer.</p> <p><u>Import Details:</u></p> <p>1. KVATIS>Returns>Select Return of the dealer>Check post transactions >Consignee>year.</p>

2. KVATIS>Returns>Select Return of the dealer>Parcel transactions>Period.

3. KVATIS>Returns>Select Return of the dealer>Form 8FA>Period.

III **Contract Value /**

Taxable turnover

1	Whether whole contract amount declared is correct	Yes/No	<p>1. Gross Contract amount of work declared in Returns.</p> <p>2. Gross Contract amount of work declared in Audit Report.</p> <p>3. Gross Contract amount of work as per Agreement and schedule filed.</p>
2	Whether awarder supply is included in whole contract amount	Yes/No	<p>1. Gross Contract amount of work declared in Returns.</p> <p>2. Awarde supply in P&L A/c.</p> <p>3. Agreement.</p>
3	Whether balance contract amount carry forwarded to current year.	Yes/No	<p>1. Part A - Details of ongoing contracts in Previous year return-Balance outstanding with Amount received up to the previous quarter in Current year return.</p> <p>2. Part A - Details of ongoing contracts in Previous year return-Balance outstanding with Contract Receipts - new and old contract in Audit Statement.</p>
4	Whether 6(2) tax applicable and paid (01.04.2014 to 02.09.2014)	Yes/No	<p>1. Agreement and schedules filed.</p> <p>2. Part BA in Return.</p>
5	Whether 6(2) purchase comparable with nature of work.	Yes/No	<p>1. Part BA in Return.</p> <p>2. Unregistered Purchase in P&L A/c.</p>
6	Whether liable to pay tax on Inter - state purchases. 01.04.2009 to 31.03.2014)	Yes/No	<p>1. Part E of Return - Inter-state purchases with tax liability.</p> <p>2. Inter-state purchase as per KVATIS data.</p>

Import Details:

1. KVATIS>Returns>Select Return of the dealer>Check post transactions >Consignee>year.

2. KVATIS>Returns>Select Return of the dealer>Parcel transactions>Period.

3. KVATIS>Returns>Select Return of the dealer>Form 8FA>Period.

IV **Claim of Exemption:**

1 Whether exemption claimed Yes/No

1. Part B of Return.

2. Form 13A>Works Contract> Contract >Exempted.

2 Whether proof of exemption for land value claim filed. Yes/No

1. Part B of Return.

2. Copy of registered land deed.

3 Whether proof of exemption for labour contract filed. Yes/No

1. Return.

2. Copy of labour contract agreement.

3. Copy of Service tax return.

4 Whether proof of exemption for sub contract filed Yes/No

1. Form 20 H countersigned by Assessing Authority.

2. Authenticated copy of invoice.

3. Copy of sub contract agreement.

V **Unaccounted Transactions:**

1 Unaccounted purchases Yes/No

Cross verify purchases as per return with KVATIS data and purchases in P&L A/c.

1. KVATIS>Returns>Select Return of the dealer>Check post transactions >Consignee>year.

2. KVATIS>Returns>Select Return of the dealer>Parcel transactions>Period.

3. KVATIS>Returns>Select Return of the dealer>Form 8FA>Period.

			4. KVATIS>Returns>Select Return of the dealer>Unaccounted purchases>Period. 5. Purchases as per P&L A/c.
2	Un accounted works	Yes/No	1. Works declared in Part A of Returns and Contract Receipts in Audit Statement. 2. Unaccounted sales invoices: Returns>Invoice Verification >Sales>Unaccounted. 3. TDS Statement in KVATIS: Returns>Reports>Works Contract>Awarder details. 4. Form 26 AS from IT Department. 5. Bank Account. 6. IT Return.
3	Whether contract receipts as per Return and audit report/P&L A/c are correct.	Yes/No	1. Compare amount received during the quarter in Part B of Return with Column No.12 in Works Contract in Form 13A and Contract Receipts in Profit and Loss Account filed.
4	Delivery Note used.	Yes/No (If yes verify with location of works)	1. KVATIS>Returns>Select Return of the dealer>Delivery Note > Period.
VI	TDS Verification		
1	TDS claim if any	Yes/No	1. Return >Summary column> Other>TDS.
2	Proof for TDS claim filed.	Yes/No	1. Form 20 F.

SCRUTINY OF NON-COMPOUNDED DEALERS IN WORKS CONTRACT

Sl No.	Nature of Defect	Result of Verification	Source of Verification
1.	Status of dealer	(a) Works of Govt of Kerala, LSGD and KWA. (b) Works of Other Awarders. (c) Builder	1. Nature of work declared in Part A of Returns. 2. Nature of work declared in Audit Report. 3. Nature of work as per Agreement and schedule filed.
2	Whether compounding application filed	Yes/No (If no proceed to scrutiny of compounded dealers)	KVATIS>Dealer Information >Online applications > Year>Compounding application.
3	Whether sale of goods	Yes/ No (sales proceed as per rule 10)	1. Nature of work declared in Part A of Returns. 2. Nature of work declared in Audit Report. 3. Nature of work as per Agreement and schedule filed.
4	Nature of Work	Civil, Electrical, etc.	1. Nature of work declared in Returns. 2. Nature of work declared in Audit Report. 3. Nature of work as per Agreement and schedule filed.
1	Contract Value/ Taxable turnover		
1	Whether whole contract amount declared is correct	Yes/No	1. Gross Contract amount of work declared in Returns. 2. Gross Contract amount of work declared in Audit Report. 3. Gross Contract amount of work as per Agreement and schedule filed.
2	Whether awarder supply is included in whole contract amount	Yes/No	1. Gross Contract amount of work declared in Returns. 2.Awarder supply in P&L A/c.
3	Whether balance contract amount carry forwarded	Yes/No	1. Part A - Details of ongoing contracts in Previous year return-Balance outstanding with Amount received up to the previous quarter in Current year return.

2. Part A - Details of ongoing contracts in
Previous year return-Balance outstanding with
Contract Receipts - new and old contract in
Audit Statement.

II Claim of Exemption:

1	Whether exemption claimed	Yes/No	1. Part B of Return. 2. Form 13A>Works Contract> Contract >Exempted.
2	Whether proof of exemption for land value filed.	Yes/No	1. Part B of Return. 2. Copy of registered land deed.
3	Whether proof of exemption for sub contract filed	Yes/No	1. Form 20 H countersigned by Assessing Authority. 2. Authenticated copy of invoice. 3. Copy of sub contract agreement.
4	Whether Audit Report filed	Yes/No	1. KVATIS>Returns>Audit Report. 2. Form 13,13A filed.
5	Exemption claimed as per Rule 10 (2) (b).	Yes/No	1. Part B of Return. 2. Form 13A>Works Contract> Contract >Exempted. 3. Statement showing computation of turnover as per Rule 10 (2) (b).
6	Proportion of Declared goods in taxable turnover.		1. Returns > Part E >Turnover of declared goods. 2. Purchase value of declared goods as per Profit and Loss Account. 3.Returns>Invoice verification>Purchases>Build from others 4. Value of declared goods incorporated as per Statement showing computation of turnover as per Rule 10 (2) (b).
7	Whether taxable turnover declared is less than cost of goods incorporated.	Yes/No	1. Taxable turnover as per Part B of return. 2. Cost of goods incorporated as per Rule 10 (2)

			(b).
8	Form 49 by builders	Yes/No	1. Verify the details with receipts in Part B of Return.
9	Whether the project is a joint venture	Yes/No	1. Verify the agreements filed. 2. Ensure that tax paid on consideration in any form given to the land owner like flats, commercial building, cash, etc.
10	Whether exemption claimed on completed projects.	Yes/No	1. Proof of completion. 2. Ownership license from LSGD in the name of builder. 3. Non-existence of any prior agreement or payment of advances if any. 4. Source of finance.
IV	Unaccounted Transactions:		
1	Unaccounted purchases	Yes/No	Cross verify purchases as per return with KVATIS data and purchases in P&L A/c. 1. KVATIS>Returns>Select Return of the dealer>Check post transactions >Consignee>year. 2. KVATIS>Returns>Select Return of the dealer>Parcel transactions>Period. 3. KVATIS>Returns>Select Return of the dealer>Form 8FA>Period. 4. KVATIS>Returns>Select Return of the dealer>Unaccounted purchases>Period. 5. Purchases as per P&L A/c.
2	Un accounted works	Yes/No	1. Works declared in Part A of Returns and Contract Receipts in Audit Statement. 2. Unaccounted sales invoices: Returns>Invoice Verification >Sales>Unaccounted. 3. TDS Statement in KVATIS: Returns>Reports>Works Contract>Awarder

details.

4. Form 26 AS from IT Department.

5. Bank Account.

6. IT Return.

3	Delivery Note used.	Yes/No (If yes verify with location of works)	1. KVATIS>Returns>Select Return of the dealer>Delivery Note > Period.
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V **TDS Verification**

1	TDS claim if any	Yes/No	1. Return -summary column.
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2	Proof for TDS claim filed.	Yes/No	1. Form 20 F.
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VI **IPT Claim verification**

1	Whether IPT credit claimed is correct.	Yes/No	1. Returns> IPT as per Part E. 2. Returns>Invoice verification>IPT comparison. 3. Returns>Invoice verification>Purchases>Build from others>IPT total.
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2	Whether IPT claimed on purchases effected for compounded works.	Yes/No	1. Verify whether contractor is having compounded and non-compounded works. 2. Returns>Part E > Purchases. 3. Purchases - work wise analysis.
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All Dy Commissioner shall ensure the follow up and regular reporting. The reporting format will be separately sent.

All respective nodal officers shall monitor at the circle the action taken and facilitate further.

From Head Quarter a special team shall do continuous monitoring of the follow up actions.

The circular has stipulated broad strategy, methodology to organize the work in the office and various issues to be looked into, which is a guideline/Checklist. It is the responsibility of the Assessing authority to ensure that all the statutory requirements as per the KVAT Act and Rules have been taken into consideration for completing the assessments and recovery of the tax.


COMMISSIONER

Copy to -

All Jt Commissioners

All Dy Commissioners for information. They are instructed to orient the assessing authorities.

ITMC section – To upload the circular in web site

C Section



SCRUTINY MODULE - WORKS CONTRACT

VERSION- I

STATE GST DEPARTMENT

GOVT OF KERALA

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Foreword:

What is the objective of the Department? Why do we exist as tax officials? The answer to these questions is simple and straight that is for revenue collection. The next question comes to mind is who pays taxes? The answer is PEOPLE. The poorest of the poor and the well to do, all have to pay indirect taxes upon buying any goods and services. Do these people know that they pay taxes but the tax sits with the dealer and dealer is legally bound to remit the collected tax to Government treasury?

Why people without any question pay taxes. Because they feel and believe that the Government is having an exclusive department to have oversight over these issues 'the State Department of Goods and Services Tax'. They have faith in the officers of the Department. The officers are entrusted with the mandate by the Act to ensure that the collected tax reaches to Government treasury. This is our primary responsibility. All the tax authorities are accountable to these taxpaying people.

Out of our plethora of works, the most important work is scrutiny of the filed returns and later assessments, if there is short remittance of taxes. For scrutiny the officer have to go through multiple records and various data fields to do correlation. The process is very tedious and requires complete knowledge of laws and processes. Therefore, in order to bring in efficiency, an innovative SCRUTINY MODULE SOFTWARE is developed. This software is having algorithm as per the Laws and Rules. It is easy to operate. The way we do scrutiny, in the same flow the steps have been structured in the module. The officer needs to do data feeding in the cases where the dealers have not submitted the statutory documents in the blank fields and automatically the calculations are done and the output i.e. Turnover calculation and Tax figures are received. The data feeding is to be done from the statutory documents by keeping the copy of the same in the Assessment file. Based on the output, wherever needed further hearing is to be conducted and assessment can be finalized by giving full opportunity to the Dealers. This is the way the scrutiny and assessments will be completed as per the law.

In order to further facilitate this work, it was felt that the best practices in health sector or in defense sector to have Standard Operation Practices (SoP) to be

introduced in the tax administration. With this thinking, this SoP for ScM for Works contract Dealers is drafted. All officers may study the SoP and keep it handy while working on the Scrutiny Module for Works contract dealers.

We may recall the tedious nature of works contract scrutiny and assessment. In many cases it used to take months/ years to complete it. We may also remember the fact that in case of Government contractors the Government has paid total contract value and tax to all the contractors. Therefore, it is very important to ensure that that the tax so paid to the Contractors has been remitted by them. There is tax deduction at source mechanism in case of the Government contractors. However, TDS remitted is less than actual tax to be remitted in many of the cases. Therefore, systematically these works need to be completed.

I have no doubts that we will succeed in doing the scrutiny and assessment professionally as per the law and this will become a GOLD STANDARD for completing the VAT works with utmost efficiency.

I urge all the officers to take efforts to mitigate the small problems then and there. You may seek guidance from Dy Commissioners whenever required. You may study the module and give your suggestions to improve the system further.

Dr Rajan Khobragade

PrI Secretary & Commissioner

**General Instructions regarding Scrutiny Module for
Works Contract Dealers (ScMwc)**

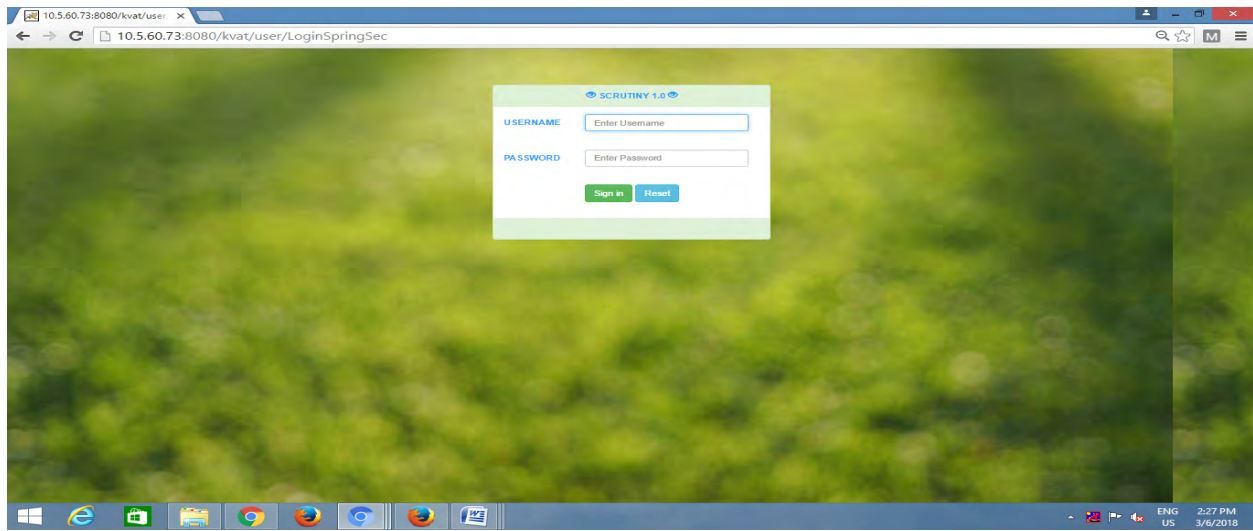
All the supervisory officers and assessing authorities at the field may note that-

- 1) The module is for the scrutiny of Works Contracts dealers.
- 2) Officer may get well acquainted with the Act and Rules relating to Works contract dealers before using the scrutiny module.
- 3) Officer may thoroughly go through the SoP with regard to Works contract scrutiny module (SoP for ScMwc) before using the scrutiny module,.
- 4) Fill the columns carefully and upload the supportive documents properly.
- 5) The Assessing authority while conducting book verification and processing of records allow eligible exemptions. The supporting proof shall be obtained and kept in file.
- 6) The username and password is common for all Scrutiny Modules. The same user name and password shall be used for Scrutiny Module for Works contract dealers. The login and password shall not be shared with anyone by the officers.
- 7) Any other queries regarding Works contract Scrutiny module should only be sent to email id ScMwc.ctd@kerala.gov.in
- 8) Utmost care should be taken before submission. Once submitted, the scrutiny already done and submitted cannot be cancelled. In such scenario, it has to be done manually and the notice, order and supporting proofs shall be uploaded. The reason for wrong submission shall be intimated to the Deputy Commissioner, who in turn will verify the reasons for wrong submission and will inform the same to ScMwc.ctd@kerala.gov.in with a copy marked to the Commissioner.
- 9) The assessing authorities shall take the printout of scrutiny reports and shall file in the assessment files.
- 10) **The IAC shall give the approval to the Pre Assessment notice and final order only after verifying hard copy of the Scrutiny Report.**
- 11) **They Dy Commissioner shall give approval to the Pre Assessment notice and final order only after verifying the Scrutiny report using the module.**
- 12) The circular 13/2017 dated 22nd Sept 2017 may be studied and followed up.

13) The guidelines for data collections are issued as per the proceedings **CT/2969/2018-C1 Dated: 26th Feb 2018**. Accordingly the follow up actions may be taken.

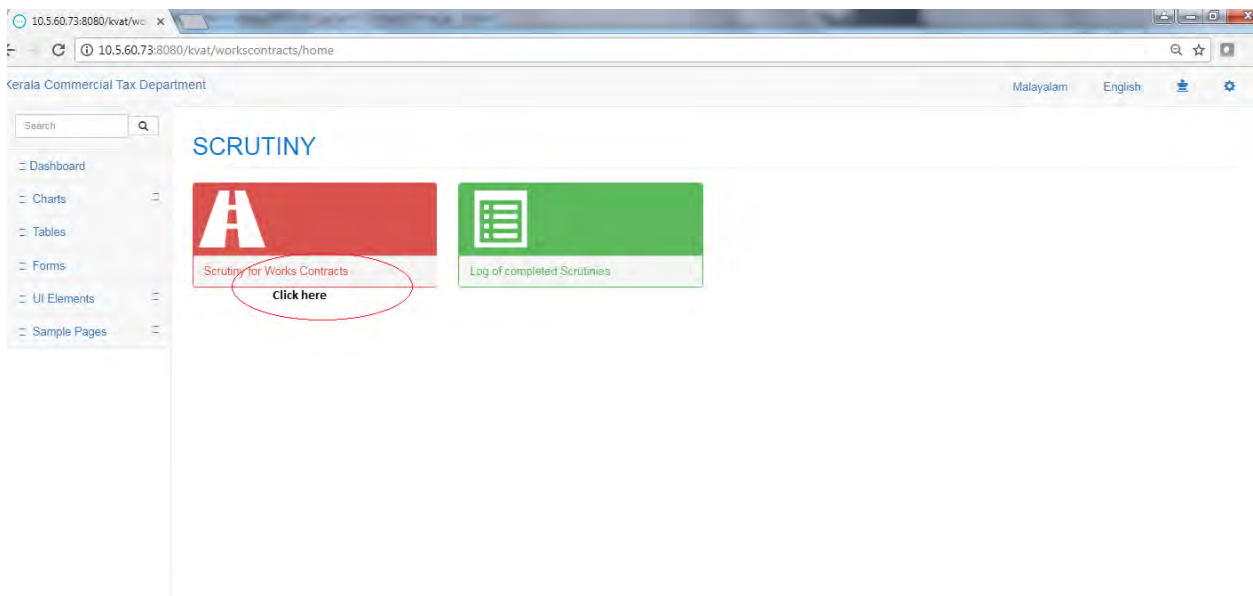
SCRUTINY FOR WORKS CONTRACTS

URL 10.5.60.73:8080

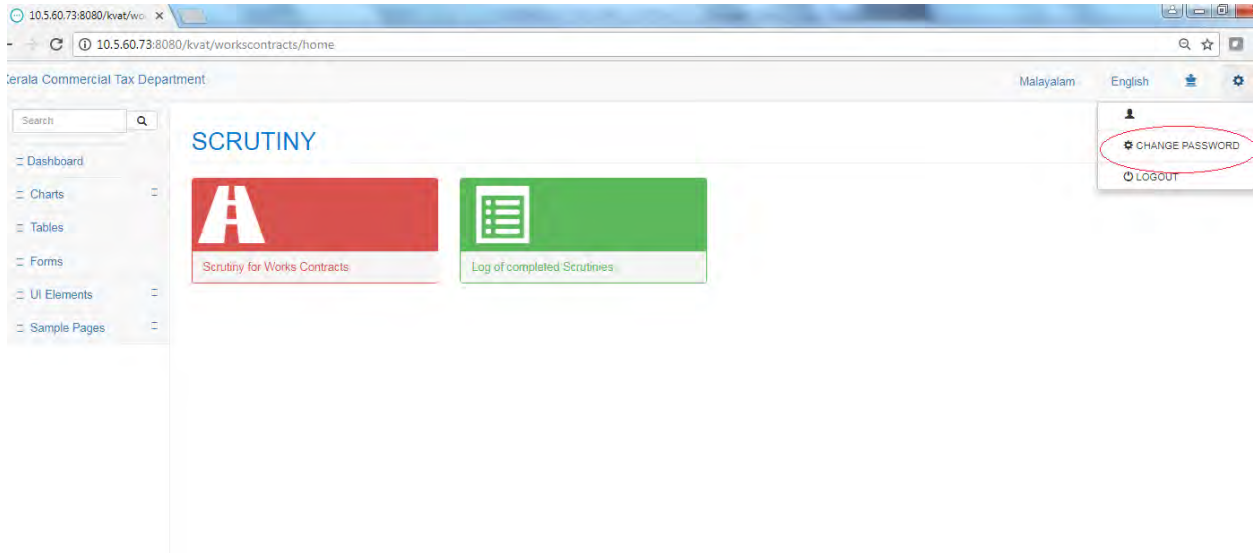


Enter LOGIN ID and Password.

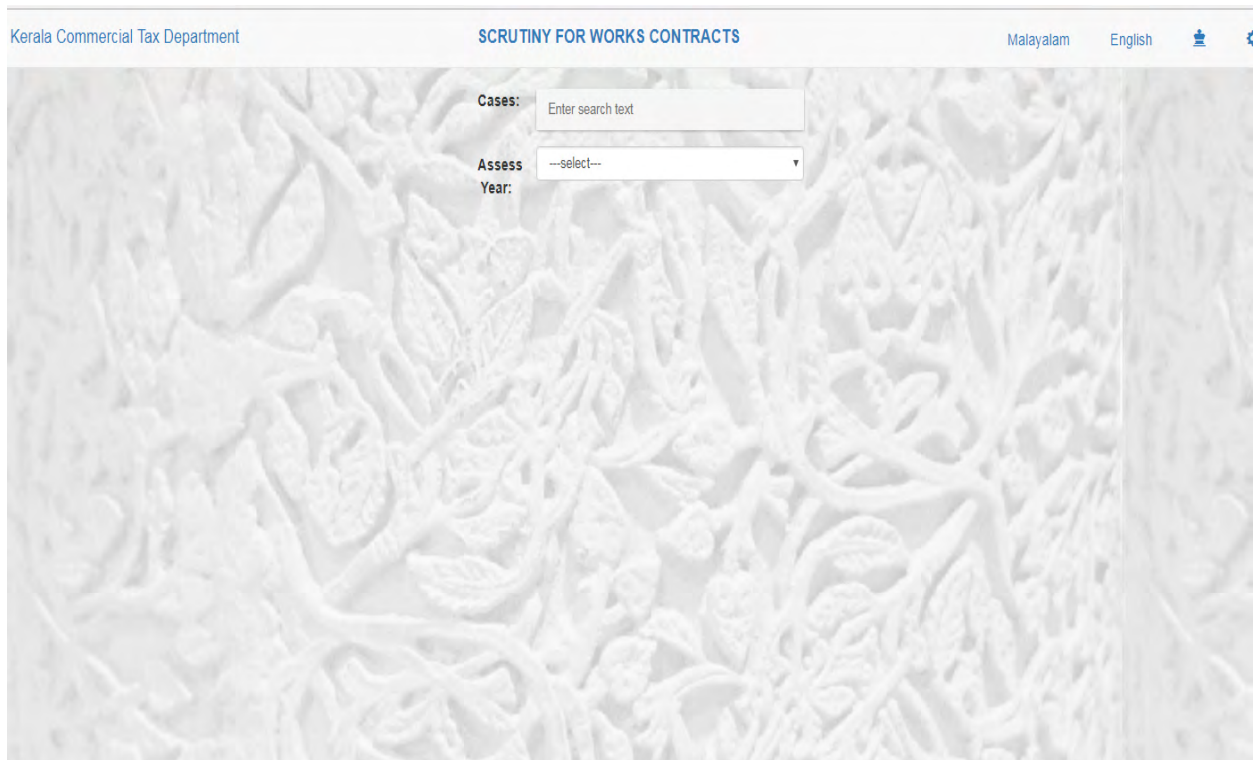
The following is the login page.



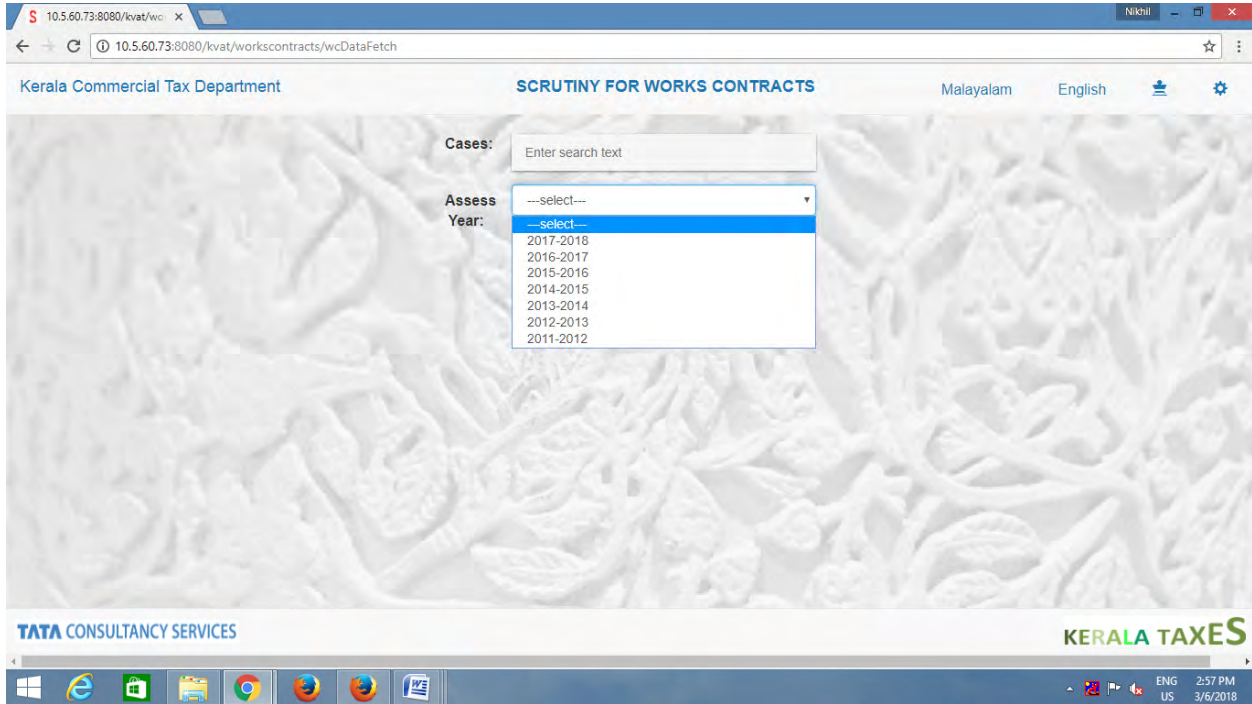
The officer can change the password. (The officer is instructed to remember the password and do not share the login and password with anyone.)



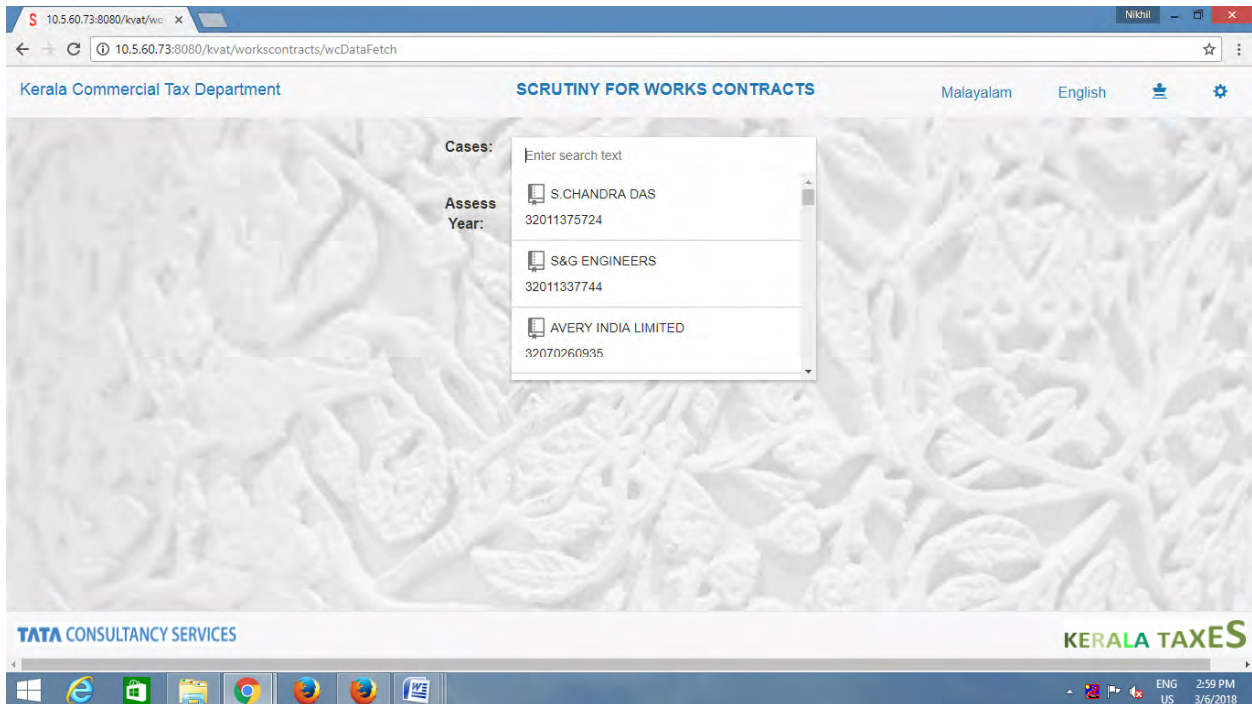
On clicking that link you will be redirected to below page.



In this page you are provided a dropdown for selecting an assessment year for which we need to do the scrutiny for the works contract.



Select the dealer by using TIN.



Kerala Commercial Tax Department **SCRUTINY FOR WORKS CONTRACTS** Malayalam English

Cases: 32011375724
Assess Year: 2011-2012

**DETAILS OF S.CHANDRA DAS(32011375724)
FOR ASSESSMENT YEAR 2011-12**

Show 2000 entries Search:

Sl.No	Verification Point	Figure to be entered
1	Whether Dealer have CST registration	NO
2	Whether undertaken any work awarded by the Govt/KWA/LA	---select--- ---select--- Yes No Both

Showing 1 to 2 of 2 entries

TATA CONSULTANCY SERVICES KERALA TAXES

10.5.60.73:8080/kvat/wc Nihil 10.5.60.73:8080/kvat/workscontracts/wcDataFetch ENG 3:00 PM 3/6/2018

The CST registration will get auto populated.
 For Govt works - Select the answer. Yes or No or Both.
 If the answer is Yes, the following page will be shown.

Kerala Commercial Tax Department **SCRUTINY FOR WORKS CONTRACTS** Malayalam English

Cases: 32011375724
Assess Year: 2011-2012

**DETAILS OF S.CHANDRA DAS(32011375724)
FOR ASSESSMENT YEAR 2011-12**

Show 2000 entries Search:

Sl.No	Verification Point	Figure to be entered
1	Whether Dealer have CST registration	NO
2	Whether undertaken any work awarded by the Govt/KWA/LA	Yes
3	Whether Compounded	---select--- ---select--- Yes No Both

Showing 1 to 2 of 2 entries

TATA CONSULTANCY SERVICES KERALA TAXES

10.5.60.73:8080/kvat/wc Nihil 10.5.60.73:8080/kvat/workscontracts/wcDataFetch ENG 3:01 PM 3/6/2018

Select the answer. Yes or No or Both.

Year: _____

**DETAILS OF S.CHANDRA DAS(32011375724)
FOR ASSESSMENT YEAR 2011-12**

Show entries Search:

Sl.No	Verification Point	Figure to be entered
1	Whether Dealer have CST registration	NO
2	Whether undertaken any work awarded by the Govt/KWA/LA	<input type="text" value="Yes"/>
3	Whether Compounded	<input type="text" value="Yes"/>
5	Type/Nature of work undertaken	<input type="text" value="Enter nature of work"/>
6	Applicable Rate	3

Showing 1 to 2 of 2 entries Previous

TATA CONSULTANCY SERVICES KERALA TAXES

Windows taskbar: 3:02 PM, 3/6/2018

Subsequently Type/ nature of work to be entered. Applicable tax rate will get auto populated.

If the answer to question Whether compounded is No or Both, the following page will be

shown.

Kerala Commercial Tax Department

SCRUTINY FOR WORKS CONTRACTS

Malayalam English

Cases: 32011375724

Assess Year: 2011-2012

DETAILS OF S.CHANDRA DAS(32011375724)
FOR ASSESSMENT YEAR 2011-12

Show 2000 entries

Sl.No	Verification Point	Figure to be entered
1	Whether Dealer have CST registration	NO
2	Whether undertaken any work awarded by the Govt/KWA/LA	Yes
3	Whether Compounded	No
4	Whether the dealer has used declared goods in the execution of Works Contract	---select--- ---select--- Yes No

TATA CONSULTANCY SERVICES

ENG US 3:05 PM 3/6/2018

Answer the question. In 2014-15, If the answer to question Whether compounded is Yes, the following page will be shown.

Kerala Commercial Tax Department

SCRUTINY FOR WORKS CONTRACTS

Malayalam English

Cases: 32011375724

Assess Year: 2014-2015

DETAILS OF S.CHANDRA DAS(32011375724)
FOR ASSESSMENT YEAR 2014-15

Show 2000 entries

Sl.No	Verification Point	Figure to be entered
1	Whether Dealer have CST registration	NO
2	Whether undertaken any work awarded by the Govt/KWA/LA	Yes
3	Whether Compounded	Yes
3a	Whether the dealer has any unexecuted works remaining prior to 01.04.2014	---select--- ---select--- Yes No

TATA CONSULTANCY SERVICES

ENG US 3:09 PM 3/6/2018

Answer the question. In 2015-16, If the answer to question Whether compounded is Yes, the following page will be shown

Kerala Commercial Tax Department SCRUTINY FOR WORKS CONTRACTS Malayalam English

Cases: 32011375724
Assess Year: 2015-2016

DETAILS OF S.CHANDRA DAS(32011375724)
FOR ASSESSMENT YEAR 2015-16

Show 2000 entries Search:

Sl.No	Verification Point	Figure to be entered
1	Whether Dealer have CST registration	NO
2	Whether undertaken any work awarded by the Govt/KWA/LA	Yes
3	Whether Compounded	Yes
3a	Whether the dealer has any unexecuted govt works remaining prior to 01.04.2014	---select--- ---select--- Yes No

TATA CONSULTANCY SERVICES

In 2014-15, If the answer to question Whether compounded is Both, the following page will be shown.

Kerala Commercial Tax Department SCRUTINY FOR WORKS CONTRACTS Malayalam English

Assess Year: 2014-2015

DETAILS OF S.CHANDRA DAS(32011375724)
FOR ASSESSMENT YEAR 2014-15

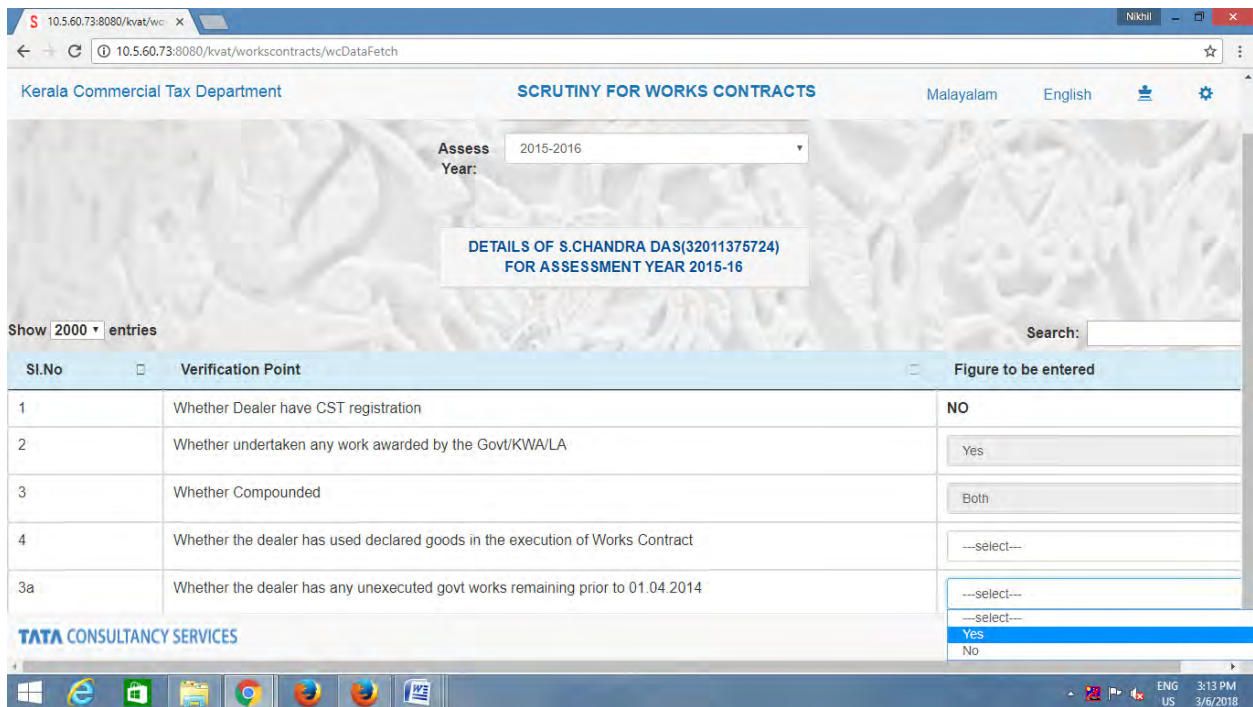
Show 2000 entries Search:

Sl.No	Verification Point	Figure to be entered
1	Whether Dealer have CST registration	NO
2	Whether undertaken any work awarded by the Govt/KWA/LA	Yes
3	Whether Compounded	Both
4	Whether the dealer has used declared goods in the execution of Works Contract	---select---
3a	Whether the dealer has any unexecuted works remaining prior to 01.04.2014	---select--- ---select--- Yes No

TATA CONSULTANCY SERVICES

First answer the question whether the dealer has any unexecuted works remaining prior to 01.04.1014 and then answer the question whether the dealer has used declared goods in the execution of works contract.

In 2015-16, If the answer to question Whether compounded is Both, the following page will be shown.

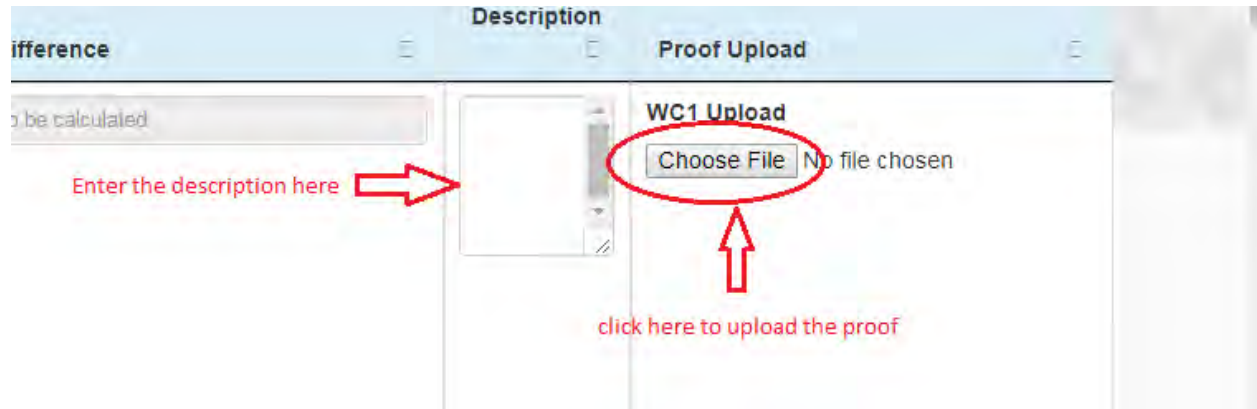


First answer the question whether the dealer has any unexecuted government works remaining prior to 01.04.2014 and then answer the question whether the dealer has used declared goods in the execution of works contract.

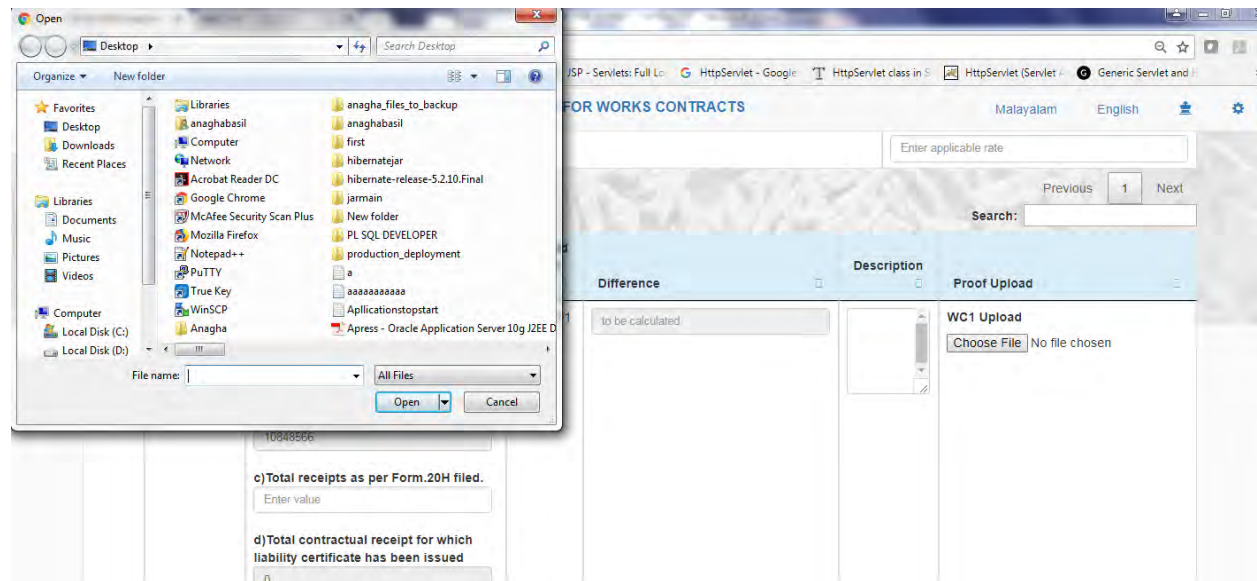
Further steps

Sl.No	Verification Point	Figure to be entered	Entered Figure	Difference	Description	Proof Upload
1	Total Contract amount received	<p>a) Amt. received during the quarter (from PART-A of Form.10B) 8090052</p> <p>b) Total Contract Amount as per Audited statement (Form 13A-AC-Column.12) 8419787</p> <p>c) Total receipts as per Form.20H filed. 12345556</p> <p>d) Total contractual receipt for which liability certificate has been issued 0</p> <p>e) Total Contract receipts entered as per P&L 34445555</p>	8090052	26355503		WC1 Upload Choose File No file chosen

Enter the appropriate values for the fields shown in above image and the value in the difference field will be calculated automatically. It is mandatory to fill these fields in order to submit the details finally.



Enter the description in the description field. Click the choose file button to upload the poof.



When we click on choose file button a popup for file will be shown and we can open any document from the PC to upload it. After opening a document, name of selected file will be displayed in the side of choose file button. If there is more than one file to upload for a particular difference, first prepare a ZIP file and then upload.

It is important to note that description field is mandatory for final submission

erala Commercial Tax Department		SCRUTINY FOR WORKS CONTRACTS		Malayalam	English	
2	Sub contract awarded (exemption is claimed by the awardee)	<p>a) Sub contract amount (as per PART-A of Form.10B). 0</p> <p>b) Exemptions mentioned in Audited statement (Form 13A-AA(4)+AB(8)). 0</p> <p>c) As per 20 H filed. 334456</p> <p>d) Amount as per sub contract agreement. 344666</p>	0	0		WC2 Upload Choose File No file chosen
3	TDS	<p>a) TDS amount as per PART.K of Form.10B. 245803</p> <p>b) Liability certificate details (TDS amount) with tax rate >0. 3456666</p> <p>c) TDS mentioned in Audited statement (PART.V.AC-SI.No.14) 255695</p> <p>d) TDS as per records available in the file (like 20C/20F/chalan etc) 33456666</p>	245803	0		WC3 Upload Choose File No file chosen

Similarly enter the values for the next fields and we can see that the difference for each case will be calculated automatically in the difference field. Give the description and upload the proof by clicking choose files. All the fields including description, proof uploading and values are mandatory.

4	Work Outstanding at year end.	<p>a)Balance Outstanding (column.8) of PART.A of Form 10B. <input type="text" value="0"/></p> <p>b)Balance cost of WC (SI.No.13 of Form.13A-PART.V.AC) <input type="text" value="0"/></p> <p>c)Total contract amount involved in Works contract pending –Succeeding years Audited statement -SI.No.2 of Form.13A-PART.V.AA <input type="text" value="0"/></p>	0	<input type="text" value="0"/>		<p>WC4 Upload <input type="button" value="Choose File"/> No file chosen</p>
5	Exemption claimed on account of labour	<p>a)Claimed in return (Exemption under Rule.10-PART.B-Column.4 of Form 10B) <input type="text" value="0"/></p> <p>b)Claimed as per Profit and Loss account. <input type="text" value="432444"/></p> <p>c)Audited statement <input type="text" value="334444545"/></p>	0	<input type="text" value="0"/>		<p>WC5 Upload <input type="button" value="Choose File"/> No file chosen</p>

In this way keep feeding the correct the data from the adduced documents

6	Interstate Purchase	<p>a)Interstate Purchase as per Annual Return. <input type="text" value="0"/></p> <p>b)Interstate Purchase as per Audited Statement. <input type="text" value="0"/></p> <p>c)Interstate Purchase as per parcel details(only inward transactions other than TIN starting with 32) + 8F +8FA. <input type="text" value="0"/></p>	0	<input type="text" value="0"/>		<p>WC6 Upload <input type="button" value="Choose File"/> No file chosen</p>
7	Closing Balance O/s of works with Sub Contractor	<p>a)Sum of all closing Balance outstanding derived from 20H filed. <input type="text" value="Enter value"/></p> <p>b)Audited statement-13A-PART V-BC(13). <input type="text" value="0"/></p> <p>c)Total contract amount involved in Works contract pending as per Succeeding years - 13A.PART V-B-BA(SI.No.2-3) <input type="text" value="0"/></p>	0	<input type="text" value="to be calculated"/>		<p>WC7 Upload <input type="button" value="Choose File"/> No file chosen</p>

In this way keep feeding the correct the data from the adduced documents

8	Labour expenses	<p>a) Exemption under Rule.10 as per returns. 0</p> <p>b) Exemption as per Service tax returns Enter value</p> <p>c) Exemption as per P&L account Enter value</p> <p>d) Labour cess Enter value</p> <p>e) Compounded receipts 10962791</p> <p>f) Non compounded receipts 0</p> <p>g) Calculated Value to be calculated</p>	0	to be calculated		<p>WC8 Upload</p> <p>Choose File No file chosen</p>
9	Contract Amount received without deducting TDS	<p>a) Liability certificate with 0% rate of tax. 0</p>	0	0		<p>WC9 Upload</p> <p>Choose File No file chosen</p>

In this way keep feeding the correct the data from the adduced documents

10	Details of OR cases	a) OR 34455	na	0		<p>WC10 Upload</p> <p>Choose File No file chosen</p>
11	Details of CR cases	a) CR 3343	na	0		<p>WC11 Upload</p> <p>Choose File No file chosen</p>
12	Details of LAR cases	a) LAR na	na	0		<p>WC12 Upload</p> <p>Choose File No file chosen</p>
13	Details of Court judgements	a) List of Court judgements na	na	0		<p>WC13 Upload</p> <p>Choose File No file chosen</p>
14	TDS collected by the dealer	<p>a) TDS collected by the dealer (13A) 0</p> <p>b) Paid amount by dealer. Enter value</p>	0	to be calculated		<p>WC14 Upload</p> <p>Choose File No file chosen</p>

In this way keep feeding the correct the data from the adduced documents

15	Payment given to Subcontractor without TDS	a)Payment given to Subcontractor without TDS(13A) <input type="text" value="0"/> b)20F <input type="text" value="Enter value"/>		to be calculated	<input type="text"/> <input type="text"/> <input type="text"/>	WC15 Upload <input type="button" value="Choose File"/> No file chosen
16	Local Purchase	a)Return <input type="text" value="0"/> b)20F <input type="text" value="Enter value"/> c)Build from own invoice <input type="text" value="0"/> d)Build from others invoice. <input type="text" value="0"/>	0	to be calculated	<input type="text"/> <input type="text"/> <input type="text"/>	WC16 Upload <input type="button" value="Choose File"/> No file chosen
17	6(2) purchase	a)Return <input type="text" value="0"/> b)20F <input type="text" value="Enter value"/>	0	to be calculated	<input type="text"/> <input type="text"/> <input type="text"/>	WC17 Upload <input type="button" value="Choose File"/> No file chosen

Showing 1 to 17 of 17 entries Previous 1 Next

After completing all the entries.

18	Comparison of Contract Receipts with Purchase Turnover	a)Total Contract amount received <input type="text" value="50160942"/> a)Interstate Purchase and Local Purchase <input type="text" value="2495158.03"/>	2495158.03	47665783.97	<input type="text"/> <input type="text"/> <input type="text"/>	WC18 Upload <input type="button" value="Choose File"/> No file chosen
19	Allowable ITC in the case of Non Compounded Dealers	a)Tax Paid from others Sales <input type="text" value="124757.91"/> b)Tax Paid from Own Invoices <input type="text" value="0"/> c)IPT eligible from Returns <input type="text" value="0"/>	0	0	<input type="text"/> <input type="text"/> <input type="text"/>	WC19 Upload <input type="button" value="Choose File"/> No file chosen

Showing 1 to 19 of 19 entries Previous 1

TATA CONSULTANCY SERVICES KERALA TAXES

ENG 3:25 PM
US 3/6/2018

Click the submit button at the bottom to submit the details entered.

2) purchase

a)Return 0

to be calculated

WC17 Upload

Choose File No file chosen

7 of 17 entries

Previous 1 Next

click here for final submission → Submit

RVICES

KERALA TAXES

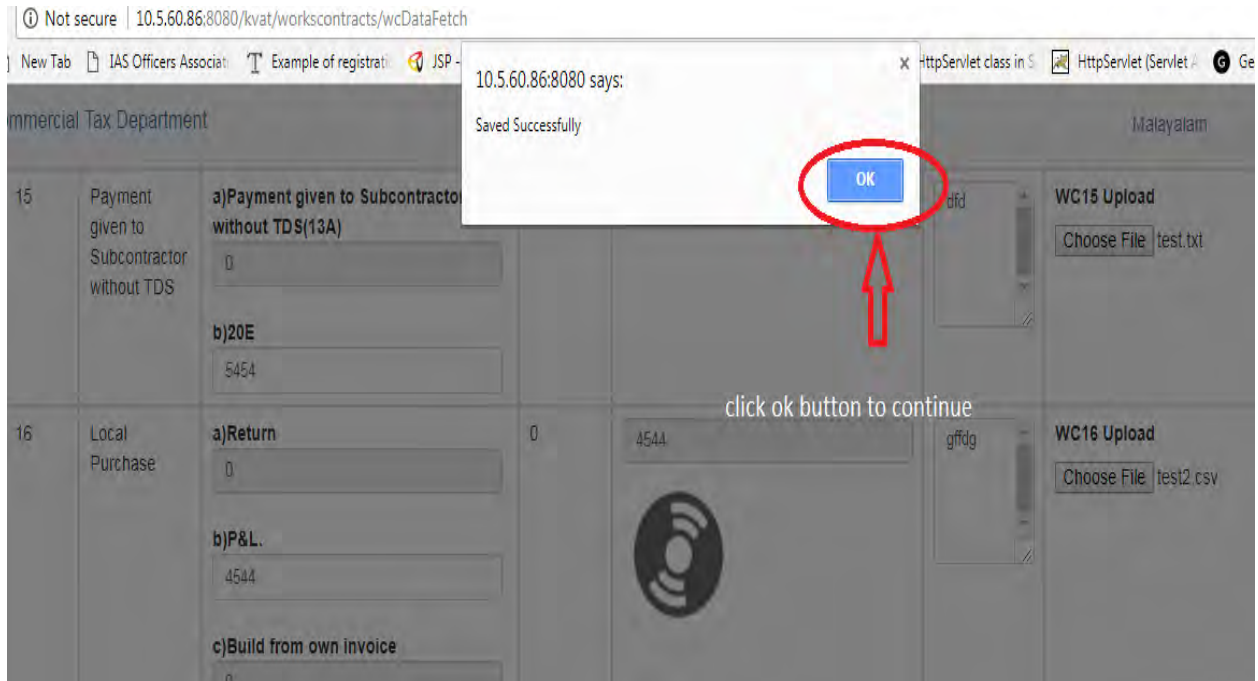
Click on OK button for reconfirmation asked by the page to submit the details.

10.5.60.86:8080 says:
Do you want to submit?

OK Cancel

click ok button to submit

15	Payment given to Subcontractor without TDS	a)Payment given to Subcontractor without TDS(13A) 0			WC15 Upload Choose File test.txt
16	Local Purchase	a)Return 0	0	4544	WC16 Upload Choose File test2.csv
17	6(2) purchase	a)Return 0	0	545454	WC17 Upload Choose File testing.png

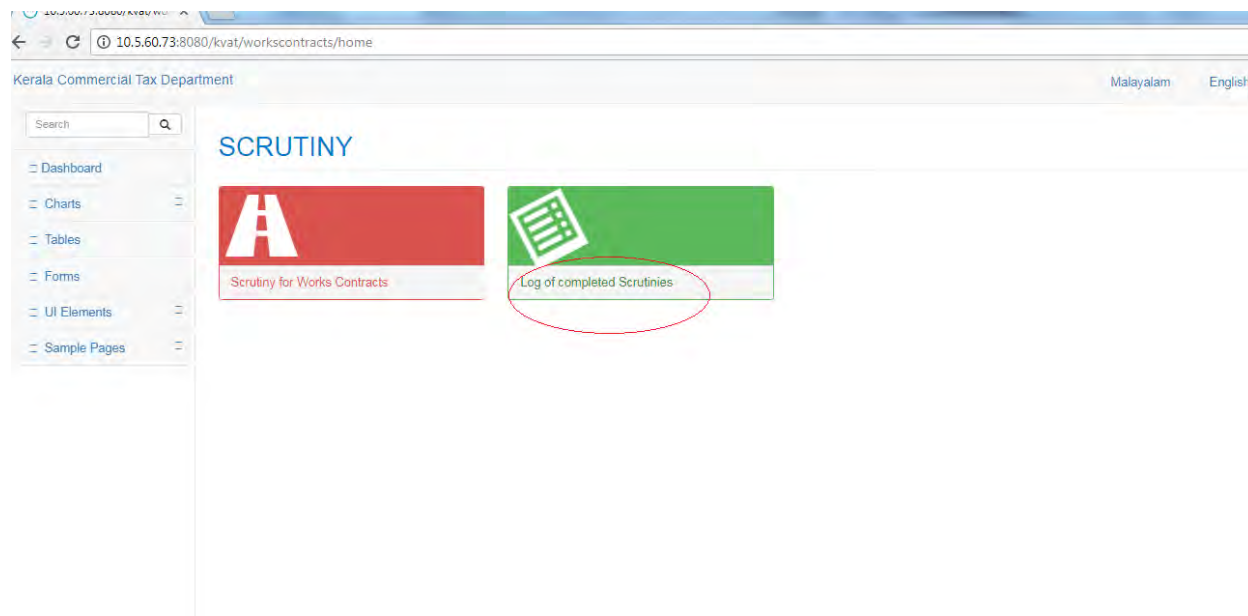


Wait for some time till the saved successfully message is displayed. Click OK to redirect to scrutiny for works contracts page.



Here we can select the assessment year and dealer name for doing scrutiny for works contract for next case.

How can we see the log of scrutiny completed case?



Click on the rounded icon to see the log of completed scrutinies

Sl.No	Dealer	Assmt Year	Completed Date	Mismatch Amount	View Details	Upload/Download Preassessment Notice
1	GRACE INDUSTRIES,	2011-12	05-02-2018	Rs.13902441.96	View Details	Download
2	PR& BROTHERS	2012-13	22-01-2018	Rs.20430303.06	View Details	Upload Choose File No file chosen
3	PR& BROTHERS	2011-12	05-02-2018	Rs.43022781.01	View Details	Upload Choose File No file chosen
4	VISWAM DIGITAL PRESS PRIVATE LIMITED	2015-16	03-01-2018	Rs.22041760.88	View Details	Download
5	RAJENDRAN	2011-12	23-02-2018	Rs.13291858	View Details	Upload Choose File No file chosen
6	KANYAMANNIL ENTERPRISES	2012-13	03-01-2018	Rs.5844867.96	View Details	Download

After sending the pre assessment notice, the assessing authority should upload the scan copy of the same in the following page.

Kerala Commercial Tax Department
VIEW ASSIGNED SCRUTINY FOR OFFICERS
Malayalam English

Count: 16

Show 2000 entries

SI.No	Dealer	Assmt Year	Completed Date	Mismatch Amount	View Details	Upload/Download Preassessment Notice
1	GRACE INDUSTRIES,	2011-12	05-02-2018	Rs.13902441.96	View Details	Download
2	PR& BROTHERS	2012-13	22-01-2018	Rs.20430303.06	View Details	Upload Choose File No file chosen
3	PR& BROTHERS	2011-12	05-02-2018	Rs.43022781.01	View Details	Upload Choose File No file chosen
4	VISWAM DIGITAL PRESS PRIVATE LIMITED	2015-16	03-01-2018	Rs.22041760.88	View Details	Download
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6	KANYAMANNIL ENTERPRISES	2012-13	03-01-2018	Rs.5844867.96	View Details	Download

TATA CONSULTANCY SERVICES KERALA TAXES

ENG 3:37 PM 3/6/2018

Should you require any clarifications send the email on ScMwc.ctd@kerala.gov.in